Richard E. Leff, Esq. (RL-2123) McGIVNEY & KLUGER, P.C. 80 Broad Street, 23rd Floor New York, New York 10004 (212) 509-3456

Attorneys for Defendants:

LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

-----X 21 MC 102 (AKH)

KAZIMIERZ WALEK (AND WIFE, STEFANIA WALEK),

Index No.: 07-cv-05327

Plaintiff(s),

NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT

-against-

ELECTRONICALLY FILED

ALAN KASMAN DBA KASCO, et al.,

Defendant(s).

PLEASE TAKE NOTICE that Defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., as and for their Response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopt their Answer to Master Complaint dated August 10, 2007, which was filed in the matter of *In Re World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102 (AKH).

WHEREFORE, the defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., demand judgment dismissing the above-captioned action as against them,

together with their costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York August 30, 2007

Yours etc.,

McGIVNEY & KLUGER, P.C. Attorneys for Defendants LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

By:

Richard E. Leff (RL-2123)

80-Broad Street, 23rd Floor

New York, New York 10004

(212) 509-3456

TO: WORBY GRONER & NAPOLI BERN, LLP
Plaintiffs Liaison
In Re Lower Manhattan Disaster Site
Litigation
115 Broadway, 12th Floor
New York, New York 10006
(212) 267-3700

All Defense Counsel